

April 15, 2013

The Honorable Kevin Brady  
United States House of Representatives  
301 Cannon House Office Building  
Washington, DC 20515

The Honorable Mike Thompson  
United States House of Representatives  
231 Cannon House Office Building  
Washington, DC 20515

Dear Congressmen Brady and Thompson:

Thank you for the opportunity to provide comments relating to Comprehensive Tax Reform. We are particularly concerned with the impacts of extending the production tax credit for wind energy. Please accept the attached comments signed by THOUSANDS of residents and property owners of the State of Indiana.

In the final hours of the 2012 fiscal cliff negotiations, the now 20-year old wind production tax credit was again granted a 1-year extension at the estimated cost of \$12 billion<sup>1</sup>. This move was done behind closed doors, without debate or opportunity for amendment and no obligation of the Congress to find a way to pay for it.

With this extension, a critical change to the PTC was also introduced that relaxed the eligibility requirements. Wind energy projects now need only 'commence construction' by January 1, 2014 to qualify for the credit. David Burton, partner at Akin Gump Strauss Hauer & Feld, has stated that developers who plan well and bank enough 2013 PTC-eligible component parts, "*may be able to continue to construct PTC-eligible wind farms indefinitely*"<sup>2</sup>. This particular form of regulatory 'gaming' would encumber taxpayers with subsidy obligations for projects that may not go into production for many years after the PTC provision has expired.

While public policy has helped the emerging renewables market, there is a growing realization that the subsidy has outlived its usefulness and may be harmful in its current form<sup>3,4</sup>. The wind industry insists the PTC is an effective tool to keep electricity rates low. In fact, it is nothing more than a cost imposed on all taxpayers in order to accommodate development of a politically well-connected, high-priced, low-value resource that cannot meet our electric capacity needs.

For the reasons cited in the attached comments, we strongly urge Congress to let the wind PTC expire. The industry has had ample notice and is equipped can take the steps necessary to address the revenue shortfall.

Respectfully,

Joan Null  


<sup>1</sup> The IRS has since increased the PTC to 2.3¢/kWh which puts the extension at nearly \$13 billion.

<sup>2</sup> North American Windpower, *Post-PTC Extension, Wind Energy Developers Face New Questions*, [http://www.nawindpower.com/e107\\_plugins/content/content.php?content.10917#.UTfZSVe1NQ](http://www.nawindpower.com/e107_plugins/content/content.php?content.10917#.UTfZSVe1NQ) (Jan 3, 2013).

<sup>3</sup> Jenevein, P. *Wind-Power Subsidies? No Thanks*, Wall Street Journal (April 2, 2013) <http://www.windaction.org/opinions/37929>

<sup>4</sup> Elsberg, P. Spokesperson for Exelon stated "the PTC is no longer needed and distorts competitive wholesale energy markets causing financial harm to other, more reliable clean energy sources." <http://www.governorswindenergycoalition.org/?p=3323>

**U.S. House of Representatives  
Committee on Ways and Means  
Comprehensive Tax Reform  
COMMENTS: ENERGY TAX REFORM WORKING GROUP**

**Comments Submitted for the Record - April 15, 2013**

The undersigned residents and property owners (over 2000 signers) from the **State of Indiana** respectfully submit these comments to the Ways and Means Energy Tax Reform Working Group. Our comments are limited to the Production Tax Credit (PTC) for wind energy.

**Executive Summary:** The PTC is often credited for most of the growth in the wind sector but attributing market activity to the subsidy is overly simplistic and fails to consider other crucial factors driving development. When evaluated against key economic and environment criteria, the cost of the subsidy has proven excessive and the benefits to American taxpayers minimal. If the PTC were to expire, the economics of the industry would shift to States with renewable mandates. Power markets will ultimately confront the real cost of wind energy, and price it accordingly. The overall impact on the industry would be far less severe than proponents claim<sup>5</sup>.

**Supporting Statements:**

**High Cost:** Since adopted in 1992, the cost of the PTC for wind energy has ballooned from \$5 million/year in 1998 to \$1.5 billion annually today. The open-ended subsidy of 2.3¢/kWh in after-tax income represents a pre-tax value of over 3.5¢/kWh. In many regions of the country the PTC now equals, or is greater than, the wholesale price of power. Even if the PTC were to sunset, taxpayers are still obligated to cover nearly \$10 billion in tax credits for wind projects built in the last decade. This figure does not include the more than \$12 billion associated with the recent 1-year extension of the PTC. In addition, American taxpayers are obligated to cover \$15 billion in debt for wind projects eligible under Section 1603 (including anticipated 2012 grants).

**Inefficient:** Since the PTC is uniform across the country it is highly inefficient, supporting poorly sited development in some areas while in other areas supporting projects that would have been built regardless of the credit. This is true in Texas and the Pacific Northwest where wind capacity exceeds transmission capacity and wind is curtailed<sup>6</sup>. In New England the PTC likely pays more subsidy than is necessary owing to aggressive State mandates. Utilities in New England routinely sign long-term power contracts for wind at prices significantly above market.

**Other factors advancing wind development:** The industry insists it's at risk of a slow-down without the PTC. This view ignores other crucial factors driving development including state mandates and natural gas prices. It is not possible given available data to identify the extent to which the PTC has contributed to growth in the sector<sup>7</sup>. In fact, demand for wind has eroded recently due, in part, to states meeting their

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<sup>5</sup> Linowes et.al. 2012 Congressional Testimony <http://science.house.gov/hearing/subcommittee-investigation-and-oversight-subcommittee-energy-and-environment-%E2%80%93-joint-hearing>

<sup>6</sup> Wiser and Bolinger, 2010 *Wind Technologies Market Report*, (2011) vii <http://eetd.lbl.gov/ea/ems/reports/lbnl-4820e.pdf>

<sup>7</sup> Joint Committee on Taxation, *Present Law And Background Relating To Tax Credits For Electricity Production From Renewable Sources* (2005) 14 <https://www.jct.gov/publications.html?func=startdown&id=1579>

renewable mandates. Lower natural gas prices further reduced wind's attractiveness as a 'fuel saver'. The EIA now forecasts flat growth in the wind sector for this decade regardless of what happens with the PTC<sup>8</sup>. The surge in wind development in 2012 is more a factor of developers racing to meet federal subsidy deadlines than it is about meeting a need for wind energy.

**Job losses:** Despite billions in public funding the wind sector experienced a net loss of 10,000 direct and indirect jobs in 2010 bringing the total to 75,000<sup>9</sup> jobs. Most of the remaining jobs are temporary construction positions requiring peak levels of development year-after-year to maintain current levels. Attempts to attribute job creation to the PTC must be tempered with corresponding job losses due to higher renewable energy prices. The State of Vermont found that adding just 50 MWs of renewable energy at higher-than-market electricity prices "had the deleterious effects of reshuffling consumer spending and increasing the cost of production for Vermont businesses"<sup>10</sup>. Last year, rural electric ratepayers in Minnesota paid more than \$70 million in above-market energy prices due to the high cost of wind<sup>11</sup>.

**Environmental benefits:** Wind energy is an unpredictable, variable resource that cannot be relied on to serve load. Its primary benefit is in reducing U.S. electric carbon emissions. According the Navigant<sup>12</sup>, a four-year extension of the PTC could avoid an incremental 170 million tons of CO2. This "best case" estimate is not predicated on an actual working grid region, but if we accept Navigant's estimate the cost to taxpayers is at least \$23/ton CO2<sup>13</sup>, ten-times the \$1.93/ton market price for offsets in the Northeastern states participating in RGGI! The PTC is a high-priced vehicle for very questionable reductions of CO2 emissions.

**Conclusion:** The key question is whether the benefits of the PTC for wind are worth the cost. This 20-year old subsidy is expensive, inefficient, has failed to produce net-job increases that are sustainable, and the cost applied per ton of CO2 is more than 10x the market price of carbon under RGGI. The U.S. power market has undergone significant change since the PTC was adopted, including deregulation. It is not possible to isolate the extent to which the PTC contributes to wind sector growth<sup>14</sup>. Without the PTC, project economics would shift to states with RPS policies. The value of renewable credits might rise in response but power markets will ultimately confront the real cost of wind energy, and price it accordingly.

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<sup>8</sup> EIA, *Annual Energy Outlook 2012* (2012) <http://www.eia.gov/forecasts/aeo/er/>

<sup>9</sup> Wiser and Bolinger v - Note: No independent audits exist to confirm job counts. Since any new job in the electricity sector must contribute to increasing the cost of electricity, this creates economic de-stimulus.

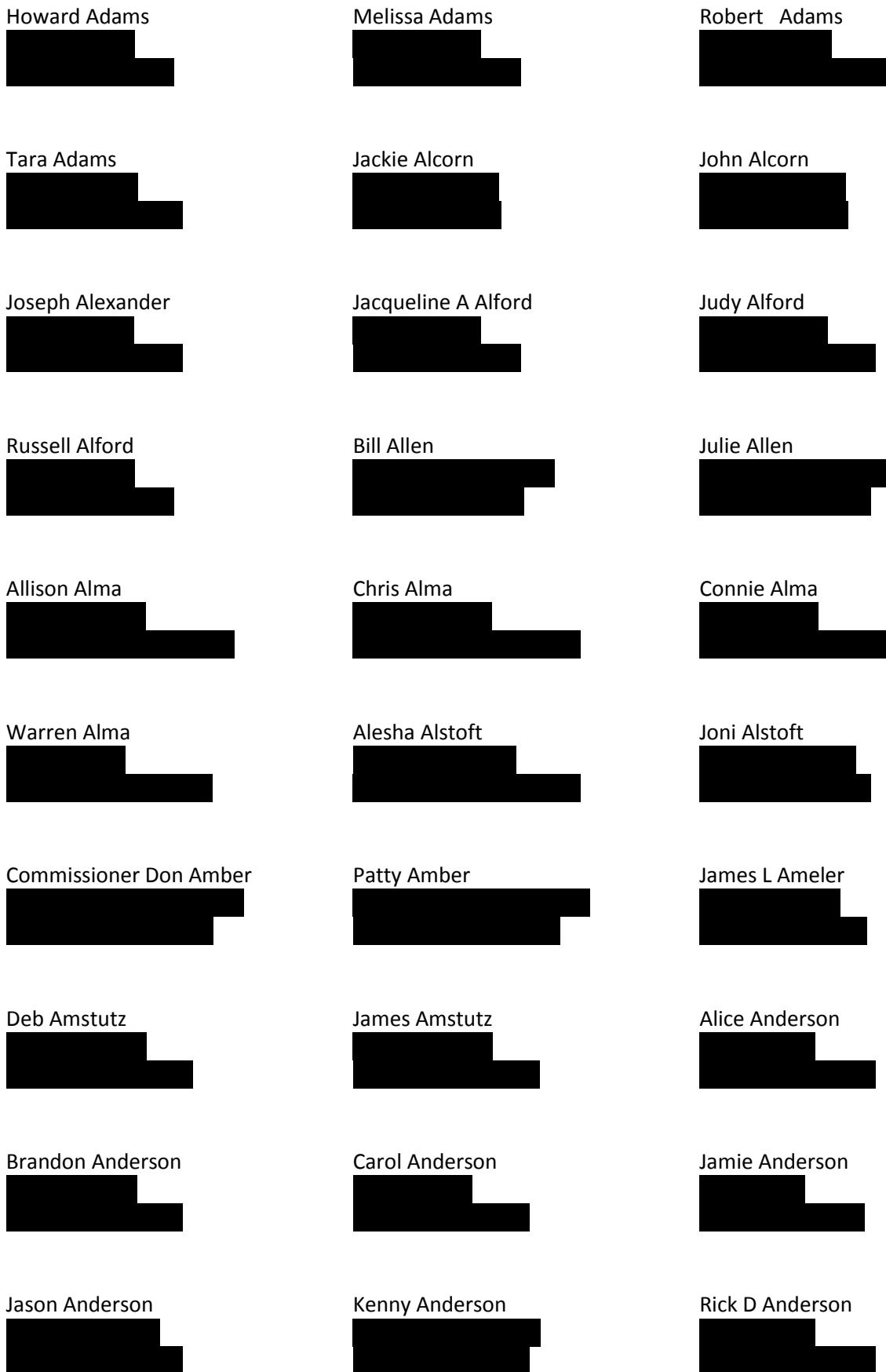
<sup>10</sup> VT DPS, *The Economic Impacts of Vermont Feed in Tariffs* (2009) 12  
<http://publicservice.vermont.gov/planning/DPS%20White%20Paper%20Feed%20in%20Tariff.pdf>

<sup>11</sup> Wall Street Journal *Gouged by the Wind* (May 2012)  
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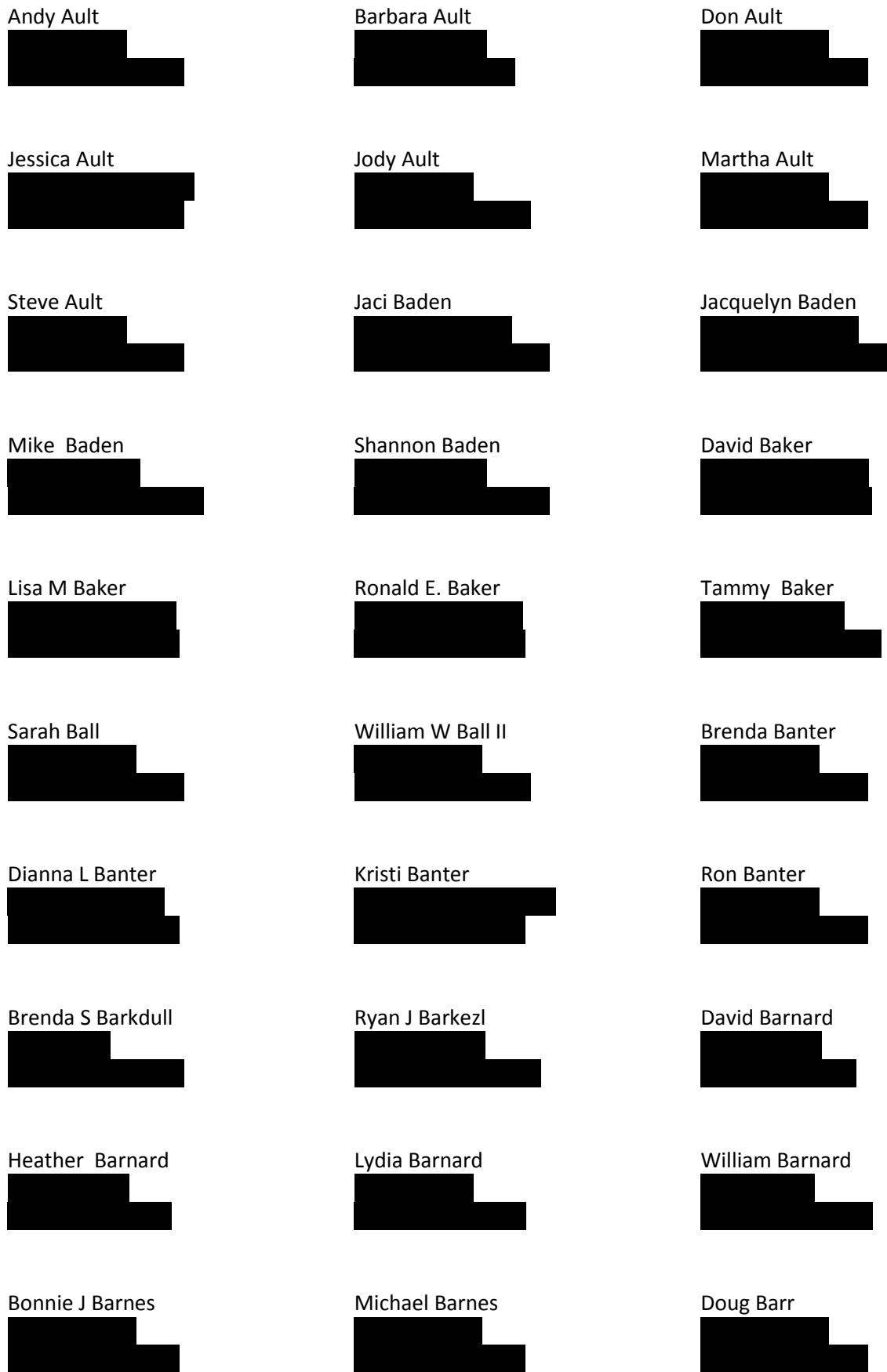
<sup>12</sup> Navigant Consulting, Inc. *Impact of the Production Tax Credit on the U.S. Wind Market* (2011) 38

<sup>13</sup> Navigant provides no detail on how it determined offsets. Study assumes some wind built without the PTC and only looked at incremental benefit over 4 years (2013-16). The cost per offset is potentially higher than \$23/ton.

<sup>14</sup> Joint Committee on Taxation 14









Karen S Beckstein



Jeff Beder



Joyce Beecher



Paul Beecher



Angie Beer



Jennifer Beetz



Richard Beetz



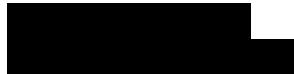
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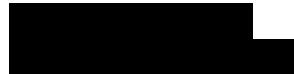
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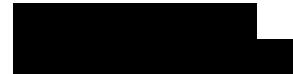
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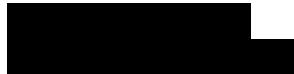
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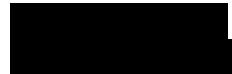
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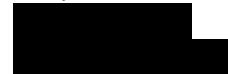
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Tony Benefiel



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Kim E Bennett



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James Berger



Ronald Bergman



Shu Bergman



Leon R Berning



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Sidney Bernstein



Bob Berry



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James R Betz



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Hank Bilsland



Marsha Bilsland



Jerry Bird



Renee Bird



Greg Blackburn



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Mark Blasi



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Phillip Bledsoe



Christopher Blem



Michael Blem



James Blevins



Karen Blevins



Tom Blevins



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Aimee Bolt



Robert Bolt



Ryan Bolyn



Kaitlin Bonewit



Randy Bonewit



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Jason Bricker



Joy Bricker



Aileen Brickley



Betty Brickley



Brian Brickley



Jay Brickley



Dan Brink



Cheryl Briscoe



Drew Briscoe



Jody A Brodie



Bob Broeker



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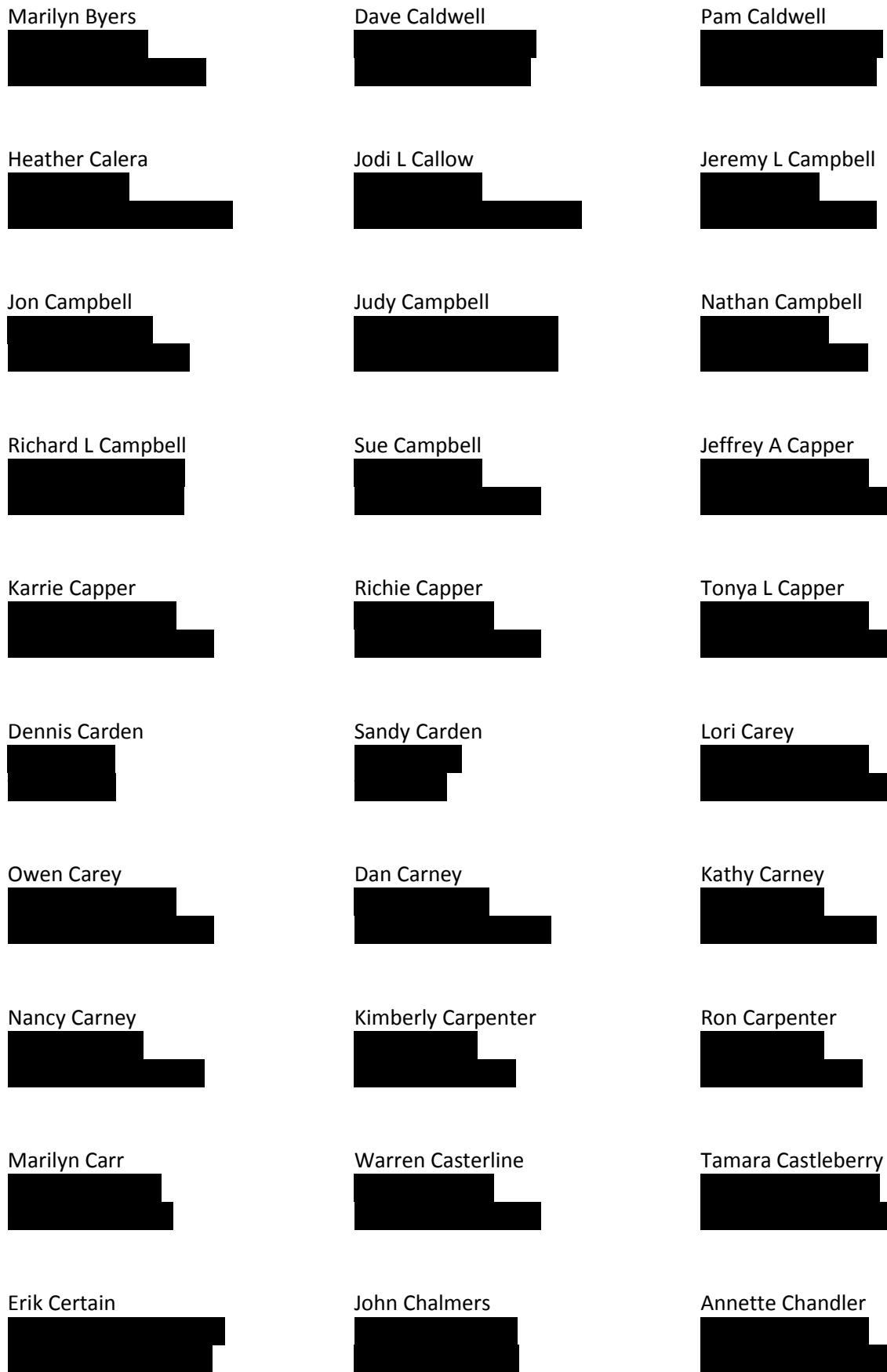
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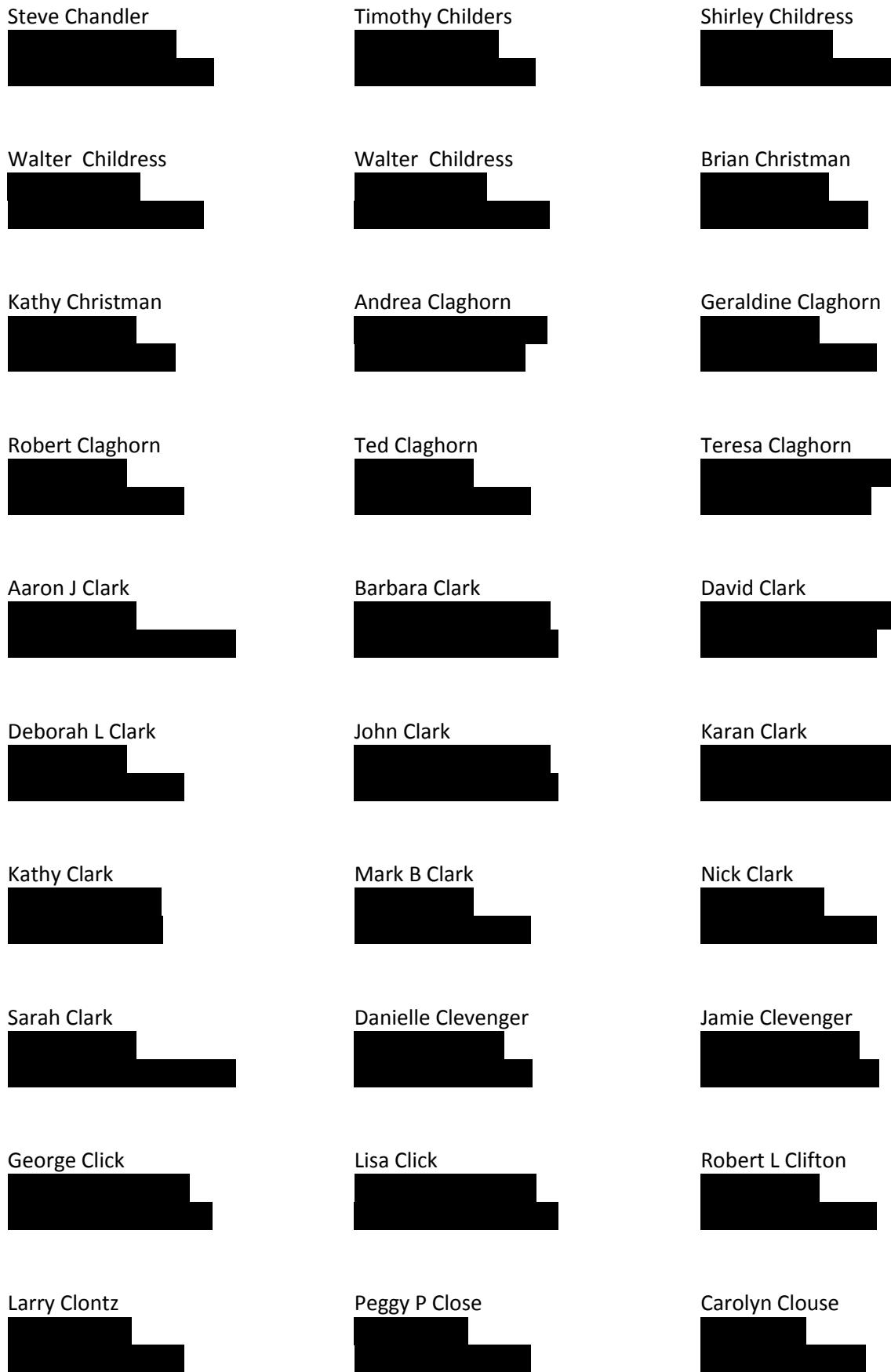
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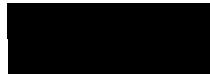
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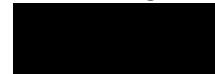
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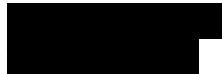
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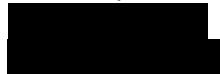
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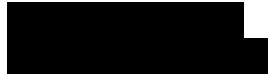
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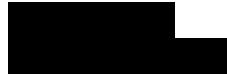
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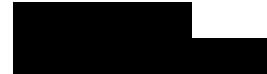
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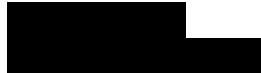
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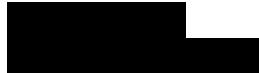
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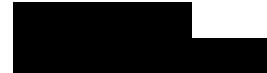
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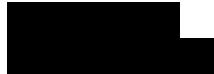
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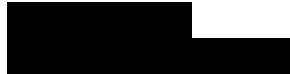
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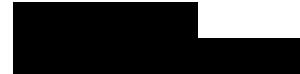
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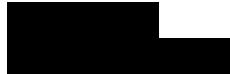
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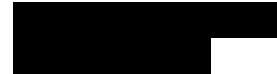
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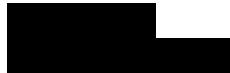
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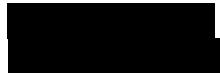
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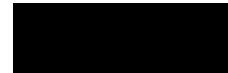
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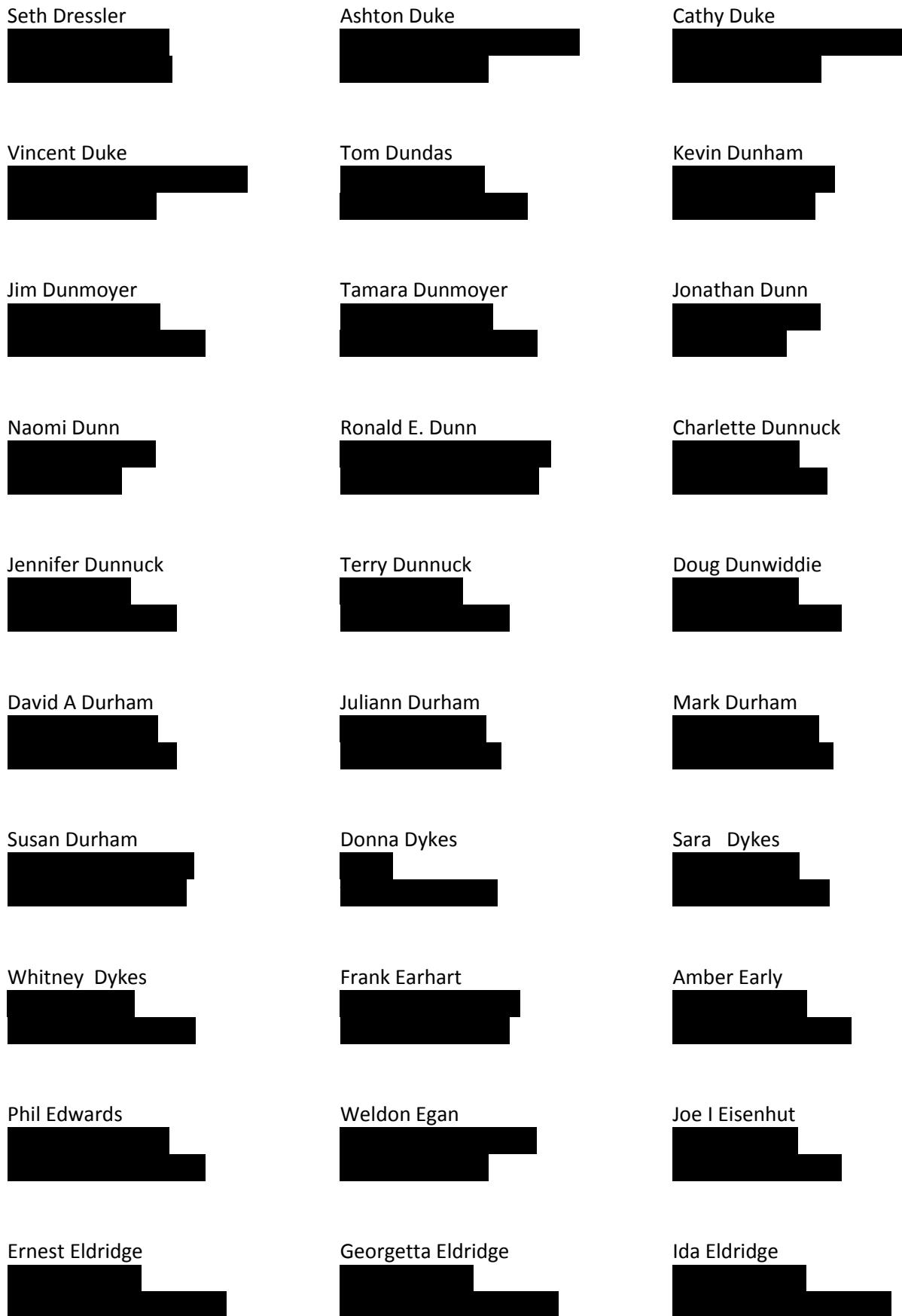


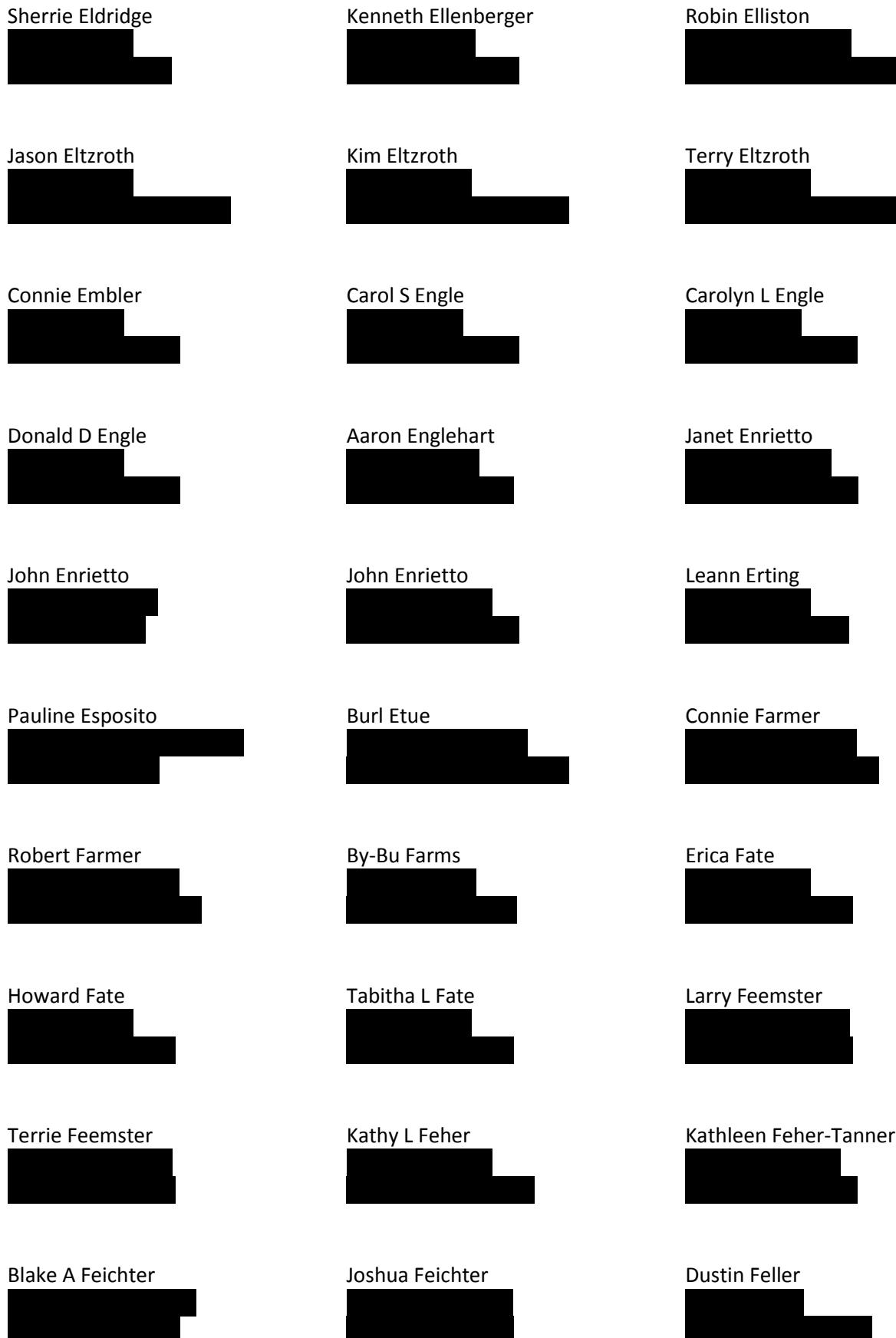
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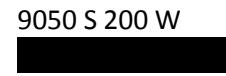
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Dan Flenar



Sharon Flenar



Karen Flowers



Tim Flowers



Ashely Foley



Doug Foley



Kathy Foley



Quentin Foley



Rachel Foley



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Nancy Foster  
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Phillip Freel  
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Margaret Fritts  
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Mrs. Thomas Gilmore  
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Thomas Gilmore



Rocky Giltner



Ginter



Ben Girod



Jack D Girod



Judy Girod



Tanya Girod



Sharon Gollmer



Tom Gollmer



Michael Goodnight



Patty Goodnight



Merrell E Goodspeed



Jefrey S Gordon



Michelle L Gordon



Ned Gordon Sr



Brandon Gorney



Elizabeth Gorney



Caryn Gosser



Chad Gosser



Leonard Graft



Lori Graham



Connie Grant



Jim Grant



Sam Grant



Stephanie Grapengeter



Catherine E. Graves



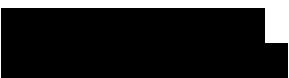
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Danielle Graves



Janie Graves



Jim Graves



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W C Helms



David Hendricks



James Hendricks



Patrice Hendricks



Heather Hendryx



Patti Hendryx



Sabrina Hendryx



Zachary Hendryx



Glennis K Henly



Wayne E Henly Jr



Benjamin Herman



Brian Herman



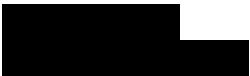
Celinda Herman



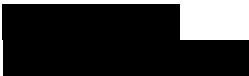
Grace Herman



Jamie Herman



Jarrod J Herman



Linda Herman



Ronald Herman



Steve Herman



Vivian Herman



Connie Herr



Ron Herr



Sue Herr



Crystal Herring



Karen Herring



Larry Herring



Mark Herring



Mike Herring



Elena Hess



Patrick Hess  
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Gordon Jacobs



Jason Jacobs



Randy Jacobs



Henry Janda



Jean Janda



Jerry Jeffers



Jodi Jeffers



Stanley L Jenkins



Tonya Jenkins



Erin L Jennings



Travis Jennings



Anna Johnson



Diane Johnson



Dianne Johnson



Edward A Johnson



Gary Johnson



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Leon Johnson



Luke Johnson



Patricia Johnson



Rachel M Johnson



Robert C Johnson



Stan Johnson



Tom Johnson



Keith A Jones



Lloyd M Jones

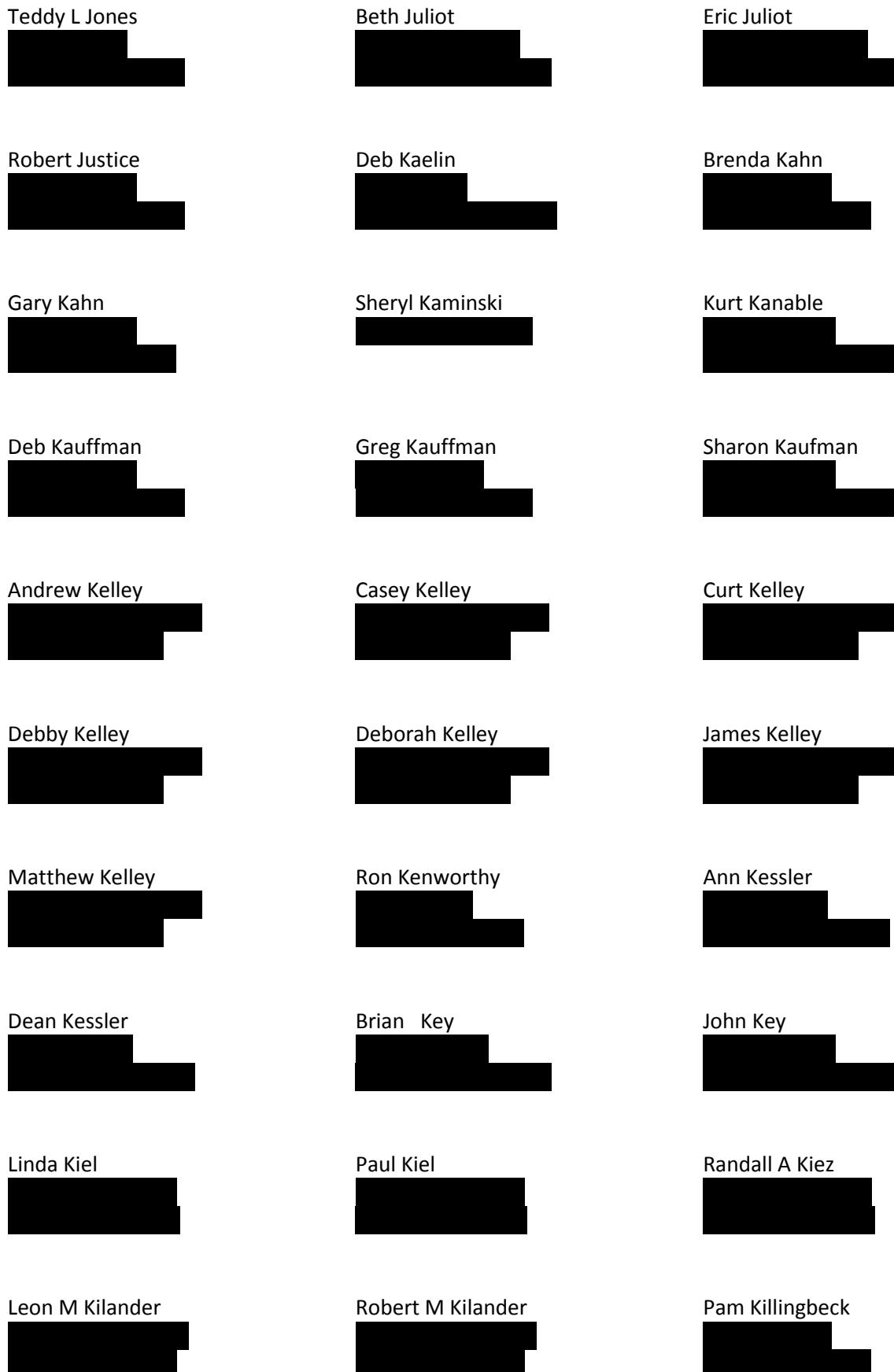


Sondra Jones



Stephen A Jones





Diane Kimmel  
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Robert Kimmel  
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Deb King  
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Erin King  
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Judy King  
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Kathleen King  
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Lea King  
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Rich King  
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Rick King  
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Ryan King  
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Shawn King  
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Sidney W King  
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Suzanne King  
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Sydney King  
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Heather Kinsey  
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Shane Kinsey  
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Dennis E Kintz  
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Ryan L Kline



Mary Klinger



Terry Klinger



Tom Kneisly



Danielle Knell



Kelly Knowles



Natalie J Knowles



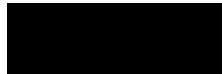
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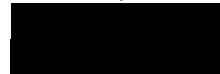
Gary Koepke



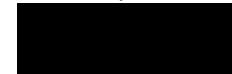
BethAnn Koonce



Chris Korporal



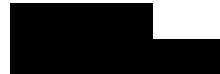
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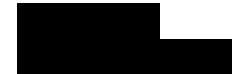
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Gabriel Kottlowski



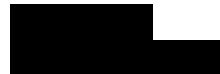
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Michele Kottlowski



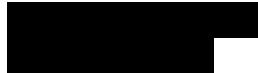
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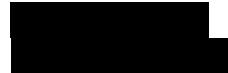
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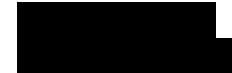
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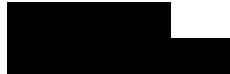
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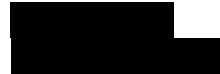
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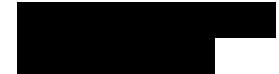
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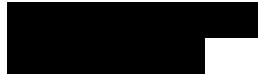
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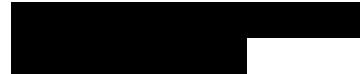
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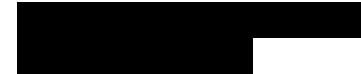
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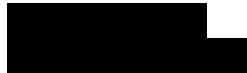
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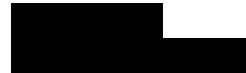
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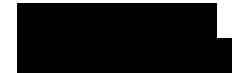
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Keri LaFevens



Laura LaFevens



Lacey Lambert



Byron Lamm



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Mark Lancaster



Alan Lance



Theresa Lance



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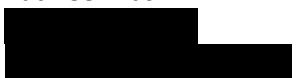
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Kathleen Lash



Peter Laubestein



Mary Laurence



Arilea Lawrence



David Lawson



Melissa Leanalde



Alisha Leas



Alisha Leas



Dennis L Leas



Justin Leas



Sherri L Leas



Shonna Leas



Heather LeClear



Lori LeClear



Mike LeClear



Rob LeClear  
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Patty Maddox



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Robin Major



Imran Malik



Coy Manis



Cam Manny



George Mansfield



Peggy Mansfield



Dennis Markley



Jesse Marley



Gene Martchett



Andrew Martin



Bill Martin



Cathrine E Martin



Dale Martin



Gloria Martin



John Martin



Kyle Martin



Landon Martin



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Megan Martin



Mindy Martin



Naomi Martin



Saralyn Martin



Teresa Martin



Aaron L Mason



Anna L Mason



Mrs. William Matthews



Kyle Mays

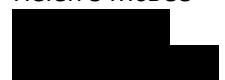


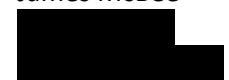
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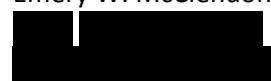

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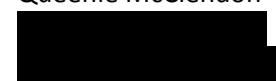

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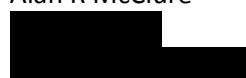

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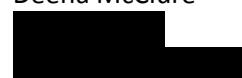
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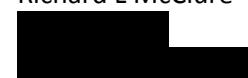
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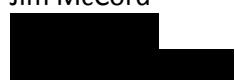

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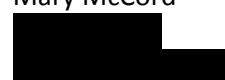
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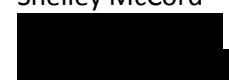
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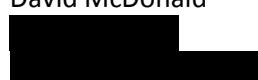
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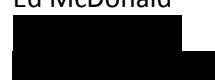
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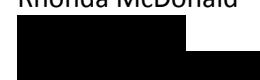
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Mary McCord  


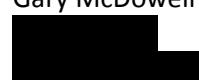
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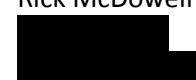
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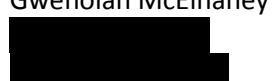
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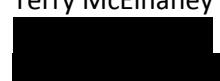
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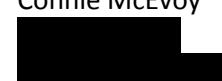
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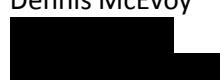

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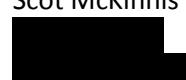
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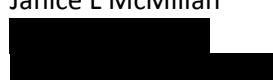
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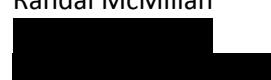
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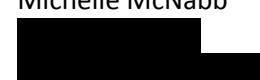
Dennis McEvoy  


Scot McKinnis  


William McManama  


Janice L McMillan  


Randal McMillan  


Michelle McNabb  


Collin Brett McNeill



Barbara Meadows



Tom Meadows



Gary Meal



Jane Meece



Lyle Meece



James Meekin



Nanette Meekin



Patricia Meintz



Robert Melcher



Henry Melton



Rick Mendenhall



Sandy Mendenhall



Faith Merchant



Lewis Merchant



Christine Metzger



Roberta Metzger



Roger Metzger



Roger Metzger



David A Meyer



Ilene Meyer



Leona Meyer



Norman Meyer



Wilbur E Meyer



Gary Middaugh



Melani Middaugh



Angela Miers



Greg Milholland



William Millburn



Amos Miller



Ashley Miller



Betty Miller



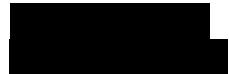
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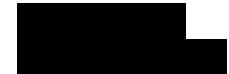
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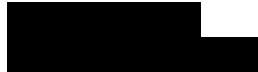
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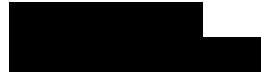
Reliant Milner



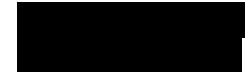
Doug Milsaps



Ronda Milsaps



Bart Miner



Donald J. Miner



Joyce Miner



Zach Miner



Joseph A Minnick



Leah D Minnick



Gage Minninear



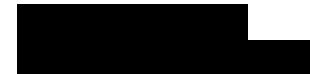
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Scott J Minninear



June Mintchell



Richard Mintchell



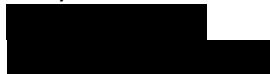
Diana Mitchell



Robert Mitchell



Mary Ann Monce



Casey Montgomery



Dawn Montgomery



Dennis Montgomery



Janelle Montgomery



Dara Moore



Heather Moore



Jeanette F Moore



Josh Moore



Mark D Moore



Michael W Moore



Mike Moore



Tara Moore



Tom Moran



Gloria More



Dave Morgan



David, Jr. Morgan



Glen D Morgan



Mary Morgan



Shar Morgan



Kyle Morphew



Stephanie Morphew



Aaron F Morris



Aaron F. Morris



Mary L. Morris



Raymond E Morris



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Tim Morris



William C. Morris



Courtney Morton



John Morton



Kelly Morton



Tricia Morton



Craig Mosburg



Faye Moser



Katalina Moser



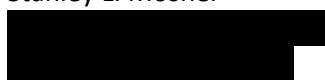
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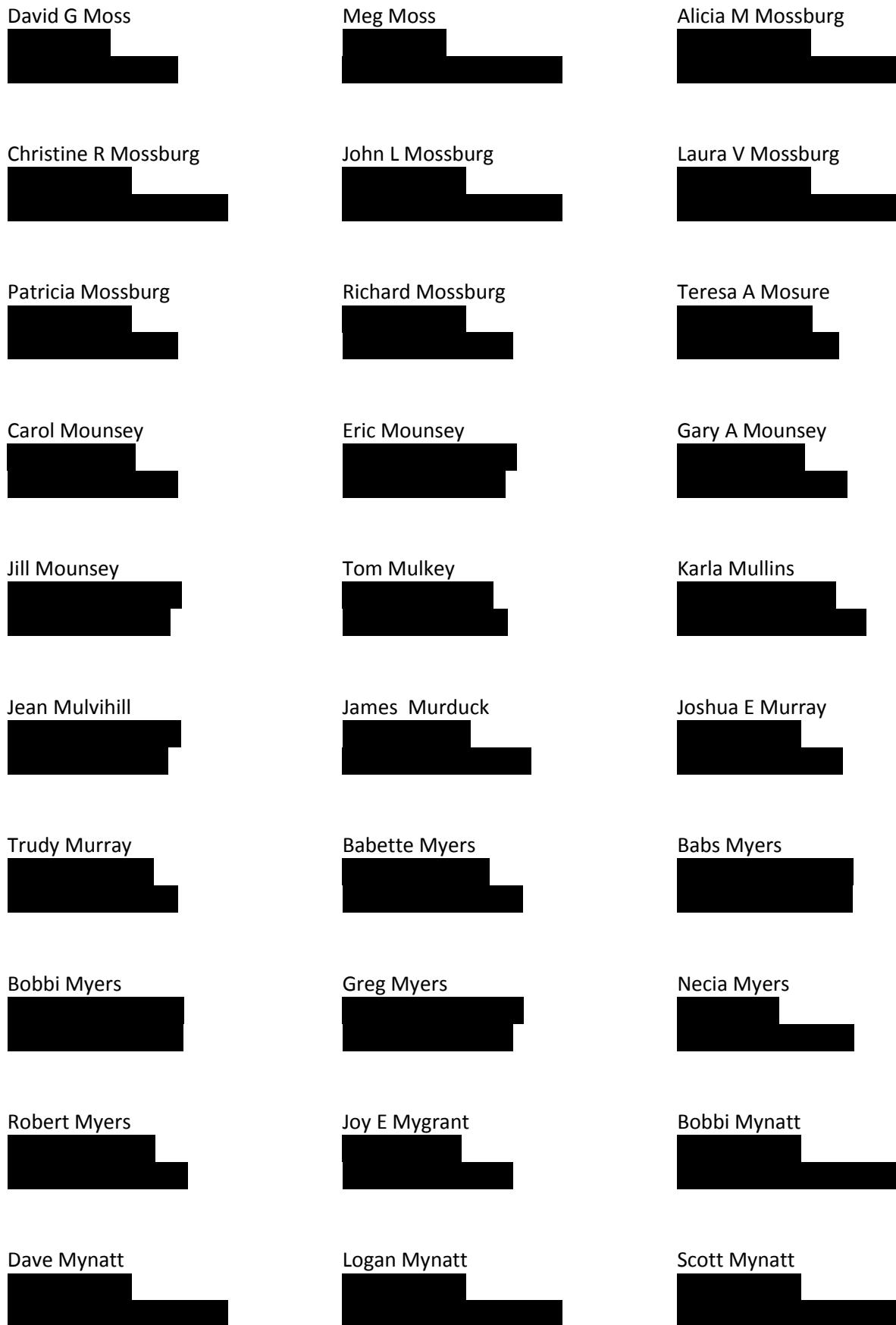


Penny Mosher



Stanley L. Mosher





Mark B. Mynhier  
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Natasha Mynhier  
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Seth Mynhier  
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John Nash  
[REDACTED]

Susan Nash  
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Alan A. Nauts  
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Henry J Nauts  
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Mary M Nauts  
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Carol Needham  
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Stan Needham  
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Andy Needler  
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Cindy Needler  
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John Needler  
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Joshua Needler  
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Mary Jane Needler  
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Robert Needler  
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Cathy Nettrouer  
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Dale Nettrouer  
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Cathy Neu  
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John Neu  
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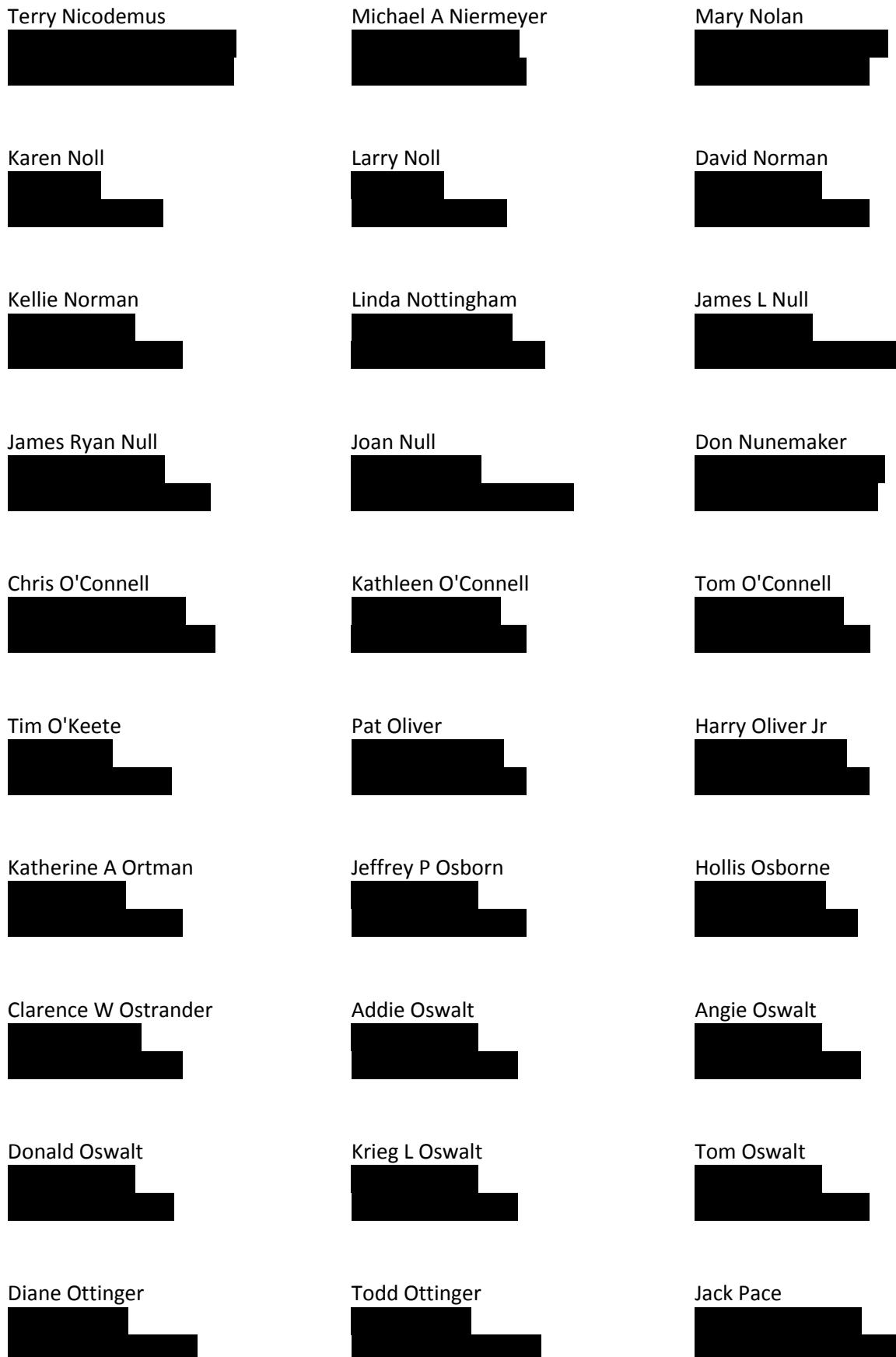
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Tanner Nicodemus  
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Janice Pace  
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Alyssa Pairitz  
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Christy Pairitz  
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Jim Pairitz  
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John Pairitz  
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R. Johanna Pairitz  
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Roy Palmer  
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Robin Parent  
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K C Penrod  
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Jame Peterson  
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Spencer Pfister  
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Tammy Railsback  
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Danielle Ramirez  
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Alma Ramm  
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Janet Ramseyer  
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Janey Ramseyer  
[REDACTED]

Rhonda Rasdorf



Brett A Rash



Carrie Raver



Rodger W Reagon



Scott Reed



Keith Reese



Olivia Reeves



Tony Reeves



Pamela Reff



Stephen Reff



Arthur D Reimer



Sondra M Reinard



Frank Reindl



Sally Reindl



Darlene Reinhard



Linda Reinhard



Tom Reinhard



Tony Reinhard



Becky Renbarger



Don Renbarger



James Renbarger



Tina Renbarger



Denise Renkenberger



Jerry Renkenberger



Jill Rennake



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Kelley Reynolds



Ryan Reynolds  


Arthur Rheinhert  


Brandy Rheinhert  


Patricia Rhoades  

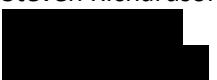

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Steve Rhodes  

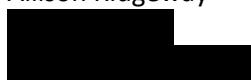

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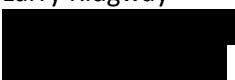

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Lora Richardson  


Steven Richardson  


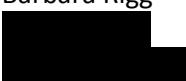
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Allison Ridgeway  


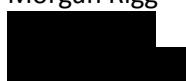
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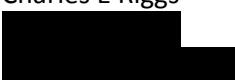
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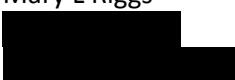

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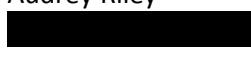

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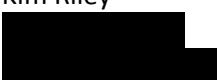
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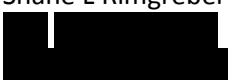

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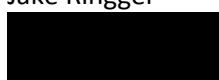
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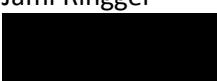
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Audrey Riley  


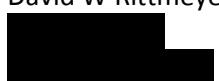
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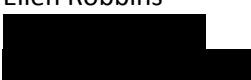
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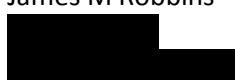
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David W Rittmeyer  


Joy Rittmeyer  


Ellen Robbins  


James M Robbins  


James M Robbins



Leslie Robbins



Gwenn Roberts



Mark Roberts



Shon Roberts



Timothy D Roberts



Brenda L Rockwell



Kent Rockwell



Nina Rodocker



Robert Rodocker



Bambi Roe



Christina Roe



Roger N Roe



James Rogers



Jill Rogers



Mike Rogers



Mildred Rogers



Vickie Rogers



Laura Rohr



Rick Rohr



Barb Rohrer



Diane Romine



Donna Romine



Lisa Romine



Jeff Roop



CL Ross



Julie Ross



Chris Rossi



Megan Rossi



Michelle Roush



James W Royal



Gary Rudy



Judith Rudy



Dallas Runkle



Darren Runkle



Denny Runkle



Kelli Runkle



Rebecca Runkle



Seth P Runkle



Donald Rush



Laurie A Russell



Lori Russell



Mark Russell



Michael A Russell



Amy Sadlowski



James Sadlowski



Tonya Sage



Lori Sailer



John Saxon



Michelle Saxon



Thomas R Schad...



Janeen Schaefer



Weldon Schaefer



Megan Schantz



Robert Scherrer



Darlene D Schibley



Joe Schimeck



Linda Schimeck



Emily Schimke



Jason Schimke



Adam Schmidt



Andrew P Schmidt



Dawn M Schmidt



Jacob A Schmidt



Mary Schmidt



Matthew J Schmidt



Paul D Schmidt



Sarah M Schmidt



Summer Schmidt



Linda Scholler



Robert Scholler



P.T. Schorror



Bill Schortgen



Jeff Schreiber



George A. Schrumpf



Lola Schrumpf



Bruce Schuller



Rachel Schuller



Paul Schuman



Matt Schwalbach



Adam Schwartz



Jessica Schwartz



James Schwarzkopf



Kathy Schweikert



Adam Schweikhhardt



Janie Schweikhhardt



Edie Scott



Lou Scott



Kimberly S Searles



Mark A Searles



Catherine Sebert



Don Sebert



Pam Sebert



Elaine Seidner



Gary Seidner



Jerry Semler



Tonya Senesec



Jody S. Senseny



Todd Senseny



Sandra Shady



Barbara Shaffer



Gary Shaffer



Marney Shaffer



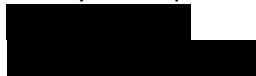
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Vicki Shannon



Christy A Sharp



Dan Sharp



John Sharp



Amy Shearer



Chad Shearer



Glenn Sheets



Alesha Shepard



Billy Shepard



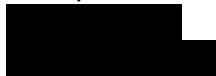
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Stacey Sherman



Shirley Shoemaker



Steve Shoemaker



Jeff Shore



Ted Showalter



Sarah Shull



Zach Shull



Stephen L Siebold



Susan Siebold



Burl Sills



Casey Sills



Karen Sills



Kerry J Sills



Rhonda Sills



Roger Sills



Chris Simmers



Jenny Simmers



Angie Simpson



Jerry Simpson



Johanne Simpson



Tanner Simpson



Bryce Sims



Chelsey Sims



Jean Sims



Mallory Sims



Rick Sims



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Sherry Sliger



Brenda Slipetz



Dale K Slusher



Pat Slusher



Patricia K Slusher

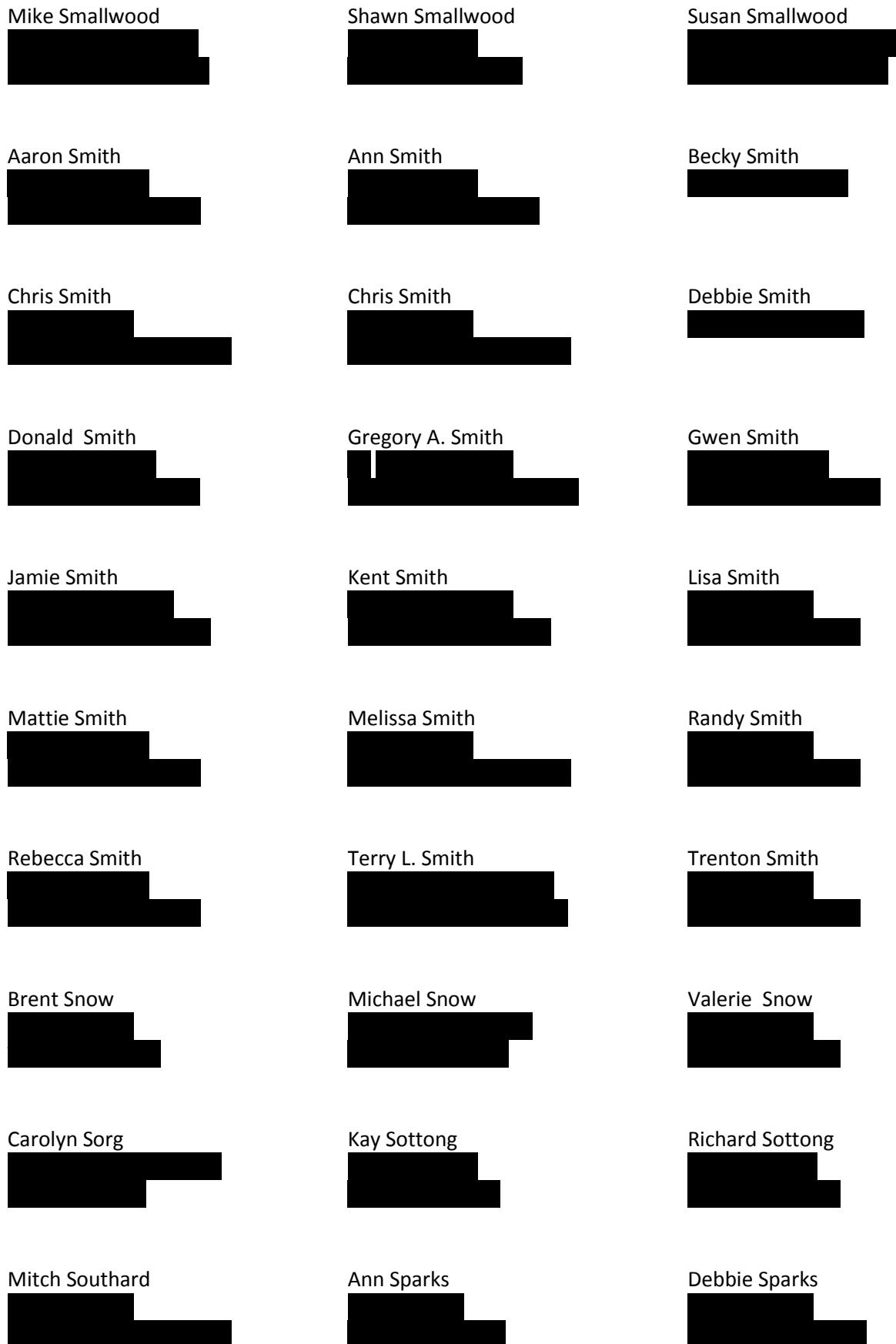


Sherry Small



Justin Smallwood





Cheryl L Spaulding



Greg Spaulding



David H Speheger



Sandra J Speheger



Tom Speice



Bryon R Speicher



Angela Spencer



Tom Spencer



Harold Spiess



Ffiona Spilsbury



Karrine Sponseller



David Spreen



Kathy Spreen



Shaun Spreen



Todd Sprunger



Craig Sroufe



Ronda Sroufe



Sage Sroufe



Melanie Stallings



Mike Stallings



Patty Stallings



Carolyn Stanger



Nick Stanger



Edwin Stanton



Linda Stanton



Kenneth Steffen



Tia Steffen



Judie A Stephens



Kelly J Stephens



Lindle J Stephens



Lindle L Stephens  
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Cindy Stephenson  
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Charles Stepp  
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Larry D Stewart  
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Amy J Stickler  
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Robin K Stickler Jr  
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Bruce Stiltner  
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Macie Stiltner  
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Vivian Stinson  
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William D Stoller  
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John Stone  
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Betty Stoppenhagen  
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Bonnie Storey  
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Jeanne Storey  
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Tim Storey



David L Story



Karen A Story



Tayler Story



Diana Stotzfus



Brenda Stouder



David W. Stouder



Alan D Stout



Andrew Stout



Norma J Stout



John Strega



Tarri Streza



Beth Stricker



James Stricker



Renee Strifford



Lenny Stringer



Ruth Stroh



Carissa Studabaker



Carol A Studabaker



Hugh Studabaker



Jarod Studabaker



Jean Studabaker



Larry Studabaker



Michael D Studabaker



Carol Studebaker



Larry Studebaker



Marc B Studebaker



Nina Stultz



Richard Stultz



Pat Sturm



Christy A Summers



Ken Summers



Todd Sutton



Mary Anna Swennumson



Kenneth W Swickard



Alice Swift



Thomas Swift



Ron Swinford



Amos Tanner



Gene Tardy



Martha Tardy



Bruce A Taylor



Deborah E Taylor



Gene Taylor



John Taylor



Mandy Taylor



Michael Taylor



Shirley Taylor



Terry Taylor



Jody Teague



Jody Teague



Steven L Teague



Mildred Tedford



Ronald Tedford



Larry Thatcher



Jack Thomas



Jaunita Thomas



Jeff Thomas



Michael Thomas



Annette Thompson



Connie Thompson



Jim Thompson



Julie M Thompson



Kris Thompson



Mark Thompson



Megan Thompson



Michael J Thompson



Nancy Thompson



Timothy W Thompson



Victoria Thompson



William J Thompson



Zachary Thompson



Julie Thornburg



Tom Thornburg



Betty Thornburgh



Mark Thornburgh



Brian W Thornton



Victoria M Thorson



Breanna Tilley



Justin D Tilley



Debra Tomaszewski



Paul Tomaszewski



Julie Tompkins



Matt Tompkins



Liz Tonner



Paul Tonner



Stephanie Topp



Calvin Towne



Stephen Towne



Linda Trier



Bradley Troxel



Dahlys Troxel



Dave Troxel



Patricia Troxel



Leslie Trumble



Russell Trumble



Canda Trussel



Steve Trussel



Kim Tubbs



Jerry Tucker



Sarah J Tucker



Sharon Tucker



Magnolia Tudor



Rebecca Tudor



Jennifer Turnboll



Cari Turnbow



Daniel Turnbow



Kent Turnbow



Kevin Turnbow



Sharon Turnbow



Beverly Tuttle



Natasha Tweedle



Dean Ullrich



Sheila Ullrich



Tammy Valenzvela



Norma VanCamp



Gregg Vanover



Jewel M Vanover



Mary Alice VanVliet



Mark Vaughn



Melinda Vaughn



Eva Vaught



Goldie Vavrek



John Vavrek



Donna Vawter



Maria Velasquez



Karen S Vester



Robert L Vester



Dennis Vondersaar



Carla VonGunden



Ray Waddell



Pat Wade



Marie Walden



William Walden



Joni Walker



Forrest Walter



Kay Walter



Kim Walter



Larry M Walter



Rebecca M Walter



Ryan Walter



Steve Walter



Stanley R Wanner



Waynetta L Wanner



Christi Watson



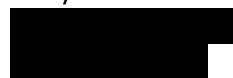
Dr. Leo Watson



Judy Watson



Mary Watson

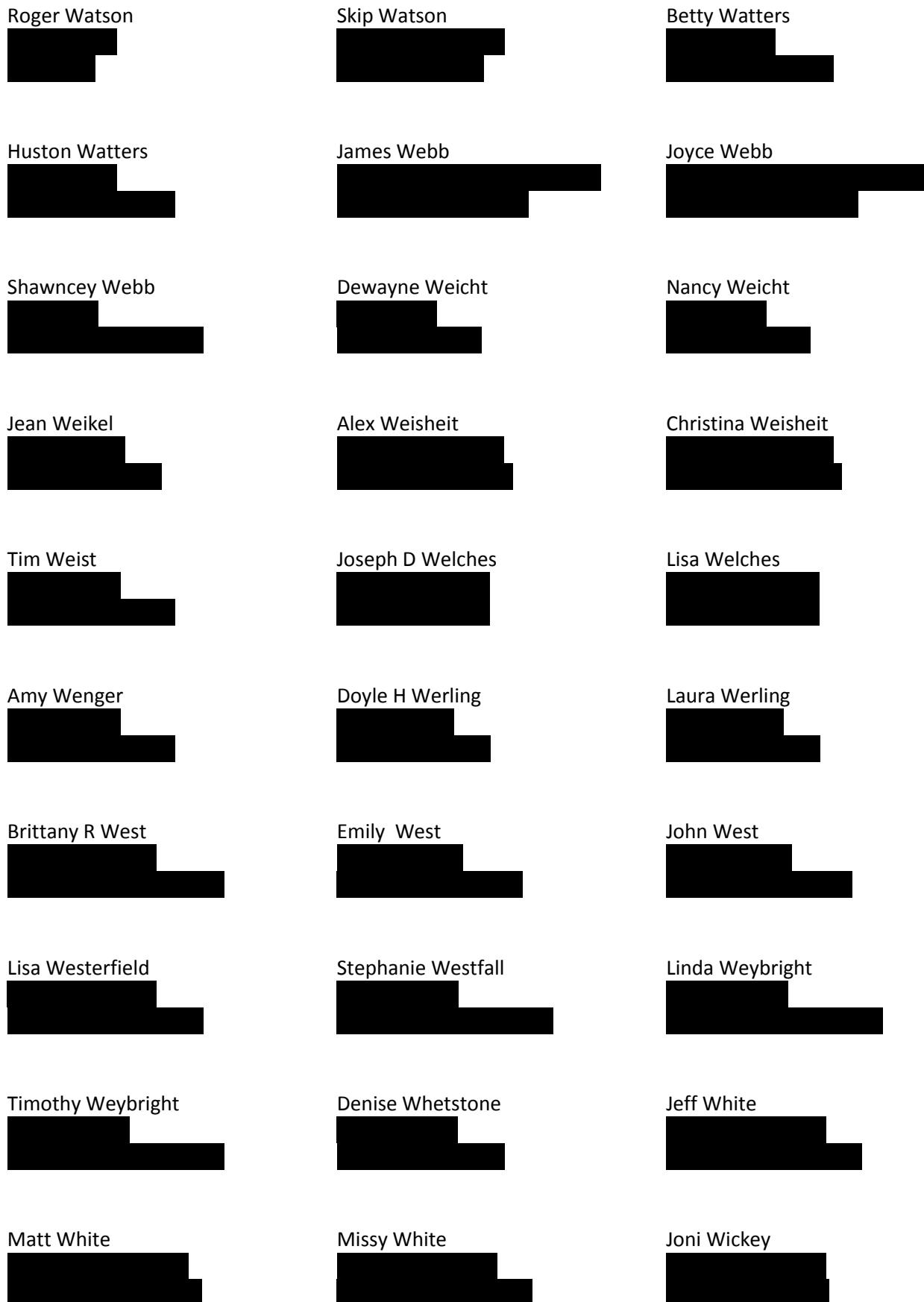


Mrs Leo Watson



Peter Watson





Samantha Wickey



Garbriel Widmer



Kelly Widmer



Linda Widmer



Paul Widmer



Cheri Wiggins



Steve Wiggins



Douglas Wilcoxson



Jennifer Wilcoxson



Samantha Wilfory



Dault Wilkerson



Mary Wilkerson



Larry Willett



Carolyn Williams



Carrie Williams



Dale Williams



David L Williams



David L Williams



Howard M Williams



Jeff Williams



Johnnie Williams



Lydia A Williams



Mara J Williams



Maureen Williams



Melissa R Williams



Sandy Williams



Tami Williams



Teresa Williams



Earnest Williamson



Elizabeth Williamson



Dave Willits



Amber Wilson



Doug Wilson



Greg Wilson



Susan Wilson



Dave Wise



Joyce Wise



George A. Witwer



Brad Wolfe



Cheryl Wolfe



Kelly Wolfe



Macy Wolfe



Heather Wolford



John Woods



Natalie Woods



Alicia Woodward



Diane Woodworth



Gene Woodworth



Steve Woolard



Jerry Worman



Rebecca Worthman



Stanley Worthman



Andy Wrant



Paul Wright



James Yager



Paulette Yager



Erica Yaste



Lydia Yaste



Scarlett Yaste



William Yaste  


Emma Yeary  

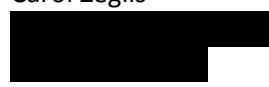

Laymon Yedry  


Serena Yoder-Melton  


Teresa Yuhas  

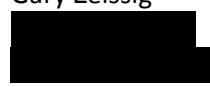

Deb Zawlocki  


Don Zawlocki  


Carol Zeglis  


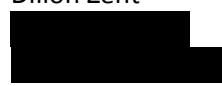
John Zeglis  


Zach Zehner  


Gary Zeissig  


Correl Zent  


Dillon Zent  

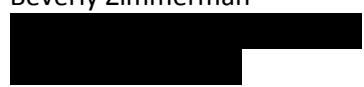

Dillon Zent  


Scott Zent  


William Blake Zent  

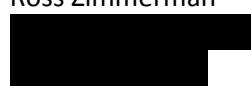

Anne Ziegler  

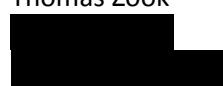

Anna Zimmerman  


Beverly Zimmerman  


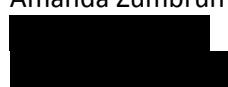
Linda Zimmerman  


Max Zimmerman  


Ross Zimmerman  


Thomas Zook  


Troy Zook  


Amanda Zumbrun  


Daniel Zumbrun  
